



South Florida Water Management District

Governing Board Special Meeting AGENDA

This meeting is open to the public

September 10, 2008

5:15 PM

**District Headquarters - B-1 Auditorium
3301 Gun Club Road
West Palm Beach, FL 33406**

Public Hearing on FY2008-09 Tentative Millages and Tentative Budget

All or part of this meeting may be conducted as a teleconference in order to permit maximum participation of Governing Board members. The order of items appearing on the agenda is subject to change during the meeting and is at the discretion of presiding officer. Public Comment will be taken after each presentation and before Governing Board action. Public Comment will also be taken at the end of the meeting.

- 1.** Call meeting to Order - Eric Buermann, Chair, Governing Board
- 2.** Changes to Agenda - Annette Carter, Director, Office of Governing Board and Executive Services
- 3.** Explanation of the percentage increase, if any, in millage over the rolled-back rate necessary to fund the FY2008-09 budget, and the specific purposes for which ad valorem tax revenues are being increased - Doug Bergstrom, Director, Budget Division
- 4.** Presentation of the tentative FY2008-09 budget - Doug Bergstrom, Director, Budget Division
- 5.** A Resolution of the Governing Board of the South Florida Water Management District approving the Tentative Millage Rates for the South Florida Water Management District, the Okeechobee Basin of the South Florida Water Management District, and the Everglades Construction Project within the Okeechobee Basin for fiscal year 2008-09; providing an effective date.

See supporting document: [2008-9A-C GB Memo Signed.pdf](#)

See supporting document: [2008-9A Res-Tentative Millage Okeechobee Basin.pdf](#)

6. A Resolution of the Governing Board of the South Florida Water Management District approving the Tentative Millage Rates for the South Florida Water Management District and the Big Cypress Basin of the South Florida Water Management District for the fiscal year 2008-09; providing an effective date.

See supporting document: [2008-9B Res-Tentative Millage Big Cypress Basin.pdf](#)

7. A Resolution of the Governing Board of the South Florida Water Management District adopting the Tentative Budget for fiscal year 2008-09; providing an effective date.

See supporting document: [2008-9C Res-Tentative Budget.pdf](#)

See supporting document: [2008-9C Tentative Budget Summary.pdf](#)

8. Presentation of the Everglades Agricultural Privilege Tax Roll, C-139 Basin Agricultural Privilege Tax Roll, Incentive Credits, Vegetable Classified Acreage, and Disaster Deferrals - Marcie Daniel, Section Leader, Budget Division

9. A Resolution of the Governing Board of the South Florida Water Management District relating to the Everglades Agricultural Privilege Tax; determining the amount and application of the EAA-wide incentive credit; providing the disposition of applications for individual farm credits; providing the disposition of applications for classification as vegetable acreage; applying the deferral of agricultural privilege taxes for the 1996 and 2000 vegetable classified acreage; approving and certifying the Everglades Agricultural Privilege Tax Roll; and providing an effective date.

See supporting document: [2008-9D Res-EAA.pdf](#)

See supporting document: [2008-9D Appendix_A.pdf](#)

See supporting document: [2008-9D Appendix_B.pdf](#)

See supporting document: [2008-9D Appendix_C.pdf](#)

See supporting document: [2008-9D Appendix_D.pdf](#)

See supporting document: [2008-9D Memo-EAA.pdf](#)

10. A Resolution of the Governing Board of the South Florida Water Management District relating to the C-139 Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; approving and certifying the C-139 Agricultural Privilege Tax Roll; and providing an effective date.

See supporting document: [2008-9E Memo-C-139.pdf](#)

See supporting document: [2008-9E Res-C-139.pdf](#)

11. Public Comment

12. Board Comment

13. Adjournment

1. Call meeting to Order - Eric Buermann, Chair, Governing Board

2. Changes to Agenda - Annette Carter, Director, Office of Governing Board and Executive Services

3. Explanation of the percentage increase, if any, in millage over the rolled-back rate necessary to fund the FY2008-09 budget, and the specific purposes for which ad valorem tax revenues are being increased - Doug Bergstrom, Director, Budget Division

4. Presentation of the tentative FY2008-09 budget - Doug Bergstrom,
Director, Budget Division

5. A Resolution of the Governing Board of the South Florida Water Management District approving the Tentative Millage Rates for the South Florida Water Management District, the Okeechobee Basin of the South Florida Water Management District, and the Everglades Construction Project within the Okeechobee Basin for fiscal year 2008-09; providing an effective date.

See supporting document: [2008-9A-C GB Memo Signed.pdf](#)

See supporting document: [2008-9A Res-Tentative Millage Okeechobee Basin.pdf](#)



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

3301 Gun Club Road, West Palm Beach, Florida 33406 • (561) 686-8800 • FL WATS 1-800-432-2045 • TDD (561) 697-2574
Mailing Address: P.O. Box 24680, West Palm Beach, FL 33416-4680 • www.sfwmd.gov

MEMORANDUM

TO: Governing Board Members

THROUGH: Paul E. Dumars, Sr., Chief Financial Officer 

FROM: Doug Bergstrom, Director, Budget Division 

DATE: September 2, 2008

SUBJECT: September 10th, 2008 Tentative Millage Rates and Budget Adoption

Attached is a packet of information for the September 10th, 2008 public hearing where tentative millage rates and the District's tentative FY2008-09 budget is scheduled for adoption. Also included are resolutions for the final adoption of the Agricultural Privilege Tax for the Everglades Agricultural Area (EAA) and the C-139 Basin.

This is the first of two public hearings to be held in September pursuant to Chapter 200, Florida Statutes, to adopt the District's FY2008-09 millage rates and budget. The second public hearing to adopt the final millage rates and budget is scheduled for September 23rd, 2008 at 5:15PM.

This packet includes the following materials:

- September 10th Public Hearing Agenda
- Resolutions for Governing Board adoption
 - a) Tentative Okeechobee Basin Millage Rates
 - b) Tentative Big Cypress Basin Millage Rates
 - c) The District's Tentative FY2008-09 Budget
 - d) Final Everglades Agricultural Privilege Tax for the EAA w/backup
 - e) Final Everglades Agricultural Privilege Tax for the C-139 Basin w/backup

Should you have any questions regarding this material, feel free to contact me at (561) 682-6214.

PED/DB/mq
Attachments

c: Aaron Basinger
Tom Olliff

1 **SOUTH FLORIDA WATER MANAGEMENT DISTRICT**

2 **RESOLUTION NO. 2008 –**

3

4 **A RESOLUTION OF THE GOVERNING BOARD OF THE SOUTH**
5 **FLORIDA WATER MANAGEMENT DISTRICT APPROVING THE**
6 **TENTATIVE MILLAGE RATES FOR THE SOUTH FLORIDA WATER**
7 **MANAGEMENT DISTRICT, THE OKEECHOBEE BASIN OF THE SOUTH**
8 **FLORIDA WATER MANAGEMENT DISTRICT, AND THE EVERGLADES**
9 **CONSTRUCTION PROJECT WITHIN THE OKEECHOBEE BASIN FOR**
10 **FISCAL YEAR 2008-09; PROVIDING AN EFFECTIVE DATE**

11

12 **WHEREAS**, the Governing Board of the South Florida Water Management District
13 in compliance with and by authority of Chapters 200 and 373, Florida Statutes, as
14 amended, and Chapter 25270, Laws of Florida, Act of 1949, shall on September 10th,
15 2008, approve its tentative budget for Fiscal Year 2008-09; and

16 **WHEREAS**, it is determined that a tentative tax levy of two thousand five hundred
17 forty-nine ten thousandths mill (.2549 mill) (\$.2549 per \$1,000 of assessed value) upon all
18 property lying within the District subject to the District's tax is necessary to provide funds
19 for District budgeted expenditures as set forth in the tentative budget; and

20 **WHEREAS**, it is determined that a tentative tax levy of two thousand seven hundred
21 ninety-seven ten thousandths mill (.2797 mill) (\$.2797 per \$1,000 of assessed value) upon
22 all property lying within the Okeechobee Basin subject to the Basin's tax is necessary to
23 provide funds for Okeechobee Basin budgeted expenditures as set forth in the tentative
24 budget; and

1 **WHEREAS**, it is determined that a tentative tax levy of eight hundred ninety-four ten
2 thousandths mill (.0894 mill) (\$.0894 per \$1,000 of assessed value) upon all property lying
3 within the Okeechobee Basin subject to the Basin's tax is necessary to provide funds for
4 the design, construction, and acquisition of the Everglades Construction Project and for
5 such other purposes as authorized in subsection (4)(a) of Section 373.4592, Florida
6 Statutes; and

7 **WHEREAS**, it is determined that the combined total tentative tax levy of the District
8 and the Okeechobee Basin is six hundred twenty-four thousandths mill (.6240 mill) (\$.6240
9 per \$1,000 of assessed value); and

10 **WHEREAS**, the tentative millage rate to be levied by the District for the District tax
11 is 6.42 percent (6.42%) less than the rolled-back rate and said percentage is the
12 percentage decrease in property taxes to be adopted by the District; and

13 **WHEREAS**, the tentative millage rate to be levied by the District for the
14 Okeechobee Basin tax (other than for the Everglades Construction Project) is 6.36 percent
15 (6.36%) less than the rolled-back rate and said percentage is the percentage decrease in
16 property taxes to be adopted by the District; and

17 **WHEREAS**, the tentative millage rate to be levied by the District for the Everglades
18 Construction Project is 6.39 percent (6.39%) less than the rolled-back rate and said
19 percentage is the percentage decrease in property taxes to be adopted by the District; now
20 therefore

21 **BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER**
22 **MANAGEMENT DISTRICT:**

23 **Section 1.** There is hereby tentatively levied a uniform ad valorem tax on all property in
24 the District as determined for county taxing purposes at the rate of two thousand five

hundred forty-nine ten thousandths mill (.2549 mill) (\$.2549 per \$1,000 of assessed value) on the dollar on the assessed valuation of such property.

Section 2. There is hereby tentatively levied (for purposes other than the Everglades Construction Project) a uniform ad valorem tax on all property in the Okeechobee Basin as determined for county taxing purposes at the rate of two thousand seven hundred ninety-seven ten thousandths mill (.2797 mill) (\$.2797 per \$1,000 of assessed value) on the dollar on the assessed valuation of such property.

Section 3. There is hereby tentatively levied a uniform ad valorem tax on all property in the Okeechobee Basin as determined for county taxing purposes at the rate of eight hundred ninety-four ten thousandths mill (.0894 mill) (\$.0894 per \$1,000 of assessed value) on the dollar on the assessed valuation of such property for the purposes of design, construction, and acquisition of the Everglades Construction Project and for such other purposes as authorized in subsection (4) (a) of Section 373.4592, Florida Statutes.

Section 4. The combined total tentative levy of the District and Okeechobee Basin (including the Everglades Construction Project) is six hundred twenty-four thousandths mill (.6240 mill) (\$.6240 per \$1,000 of assessed value).

Section 5. The tentative millage rate hereby levied by the District for the District tax is 6.42 percent (6.42%) less than the rolled-back rate and said percent is the percentage decrease in property taxes hereby adopted by the District.

Section 6. The tentative millage rate hereby levied by the District for the Okeechobee Basin tax (other than for the Everglades Construction Project) is 6.36 percent (6.36%) less than the rolled-back rate and said percent is the percentage decrease in property taxes hereby adopted by the District.

Section 7. The tentative millage rate hereby levied by the District for the Everglades Construction Project tax is 6.39 percent (6.39%) less than the rolled-back rate and said percent is the percentage decrease in property taxes hereby adopted by the District.

Section 8. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 10th day of September, 2008.

**SOUTH FLORIDA WATER MANAGEMENT
DISTRICT BY ITS GOVERNING BOARD**

BY _____
Chair

ATTEST:

BY: _____
District Clerk

Approved as to form:

BY: _____
Office of Counsel

6. A Resolution of the Governing Board of the South Florida Water Management District approving the Tentative Millage Rates for the South Florida Water Management District and the Big Cypress Basin of the South Florida Water Management District for the fiscal year 2008-09; providing an effective date.

See supporting document: [2008-9B Res-Tentative Millage Big Cypress Basin.pdf](#)

1 **SOUTH FLORIDA WATER MANAGEMENT DISTRICT**

2
3 **RESOLUTION NO. 2008-**

4
5 **A RESOLUTION OF THE GOVERNING BOARD OF THE SOUTH**
6 **FLORIDA WATER MANAGEMENT DISTRICT APPROVING THE**
7 **TENTATIVE MILLAGE RATES FOR THE SOUTH FLORIDA WATER**
8 **MANAGEMENT DISTRICT AND THE BIG CYPRESS BASIN OF THE**
9 **SOUTH FLORIDA WATER MANAGEMENT DISTRICT FOR THE**
10 **FISCAL YEAR 2008-09; PROVIDING AN EFFECTIVE DATE**

11
12 **WHEREAS**, the Governing Board of the South Florida Water Management
13 District in compliance with and by authority of Chapters 200 and 373, Florida Statutes,
14 as amended, and Chapter 25270, Laws of Florida, Act of 1949, shall on September 10th,
15 2008, approve its tentative budget for Fiscal Year 2008-09; and

16 **WHEREAS**, it is determined that a tentative tax levy of two thousand five
17 hundred forty-nine ten thousandths mill (.2549 mill) (\$.2549 per \$1,000 of assessed
18 value) upon all property lying within the District subject to the District's tax is necessary
19 to provide funds for District budgeted expenditures as set forth in the tentative budget;
20 and

21 **WHEREAS**, it is determined that a tentative tax levy of two thousand two
22 hundred sixty-five ten thousandths mill (.2265 mill) (\$.2265 per \$1,000 of assessed
23 value) upon all property lying within the Big Cypress Basin subject to the Basin's tax is

1 necessary to provide funds for Big Cypress Basin budgeted expenditures as set forth in
2 the tentative budget; and

3 **WHEREAS**, it is determined that the combined total tentative tax levy of the
4 District and the Big Cypress Basin is four thousand eight hundred fourteen ten
5 thousandths mill (.4814 mill) (\$.4814 per \$1,000 of assessed value); and

6 **WHEREAS**, the tentative millage rate to be levied by the District for the District
7 tax is 6.42 percent (6.42%) less than the rolled-back rate and said percentage is the
8 percentage decrease in property taxes to be adopted by the District; and

9 **WHEREAS**, the tentative millage rate to be levied by the District for the Big
10 Cypress Basin tax is 7.02 percent (7.02%) less than the rolled-back rate and said
11 percentage is the percentage decrease in property taxes to be adopted by the District;
12 now therefore

13 **BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA**
14 **WATER MANAGEMENT DISTRICT:**

15 **Section 1.** There is hereby tentatively levied a uniform ad valorem tax on all property
16 in the District as determined for county taxing purposes at the rate of two thousand five
17 hundred forty-nine ten thousandths mill (.2549 mill) (\$.2549 per \$1,000 of assessed
18 value) on the dollar on the assessed valuation of such property.

19 **Section 2.** There is hereby tentatively levied (for purposes other than the Everglades
20 Construction Project) a uniform ad valorem tax on all property in the Big Cypress Basin
21 as determined for county taxing purposes at the rate of two thousand two hundred sixty-
22 five ten thousandths mill (.2265 mill) (\$.2265 per \$1,000 of assessed value) on the
23 dollar on the assessed valuation of such property.

Section 3. The combined total tentative levy of the District and Big Cypress Basin is four thousand eight hundred fourteen ten thousandths mill (.4814 mill) (\$.4814 per \$1,000 of assessed value).

Section 4. The tentative millage rate hereby levied by the District for the District tax is 6.42 percent (6.42%) less than the rolled-back rate and said percent is the percentage decrease in property taxes hereby adopted by the District.

Section 5. The tentative millage rate hereby levied by the District for the Big Cypress Basin tax is 7.02 percent (7.02%) less than the rolled-back rate and said percent is the percentage decrease in property taxes hereby adopted by the District.

Section 6. This resolution shall take effect immediately upon adoption [or such other date as is appropriate].

PASSED AND ADOPTED this 10th day of September, 2008.

**SOUTH FLORIDA WATER MANAGEMENT
DISTRICT BY ITS GOVERNING BOARD**

BY _____
Chair

ATTEST:

BY _____
District Clerk

Approved as to form:

BY: _____
Office of Counsel

7. A Resolution of the Governing Board of the South Florida Water Management District adopting the Tentative Budget for fiscal year 2008-09; providing an effective date.

See supporting document: [2008-9C Res-Tentative Budget.pdf](#)

See supporting document: [2008-9C Tentative Budget Summary.pdf](#)

1 **SOUTH FLORIDA WATER MANAGEMENT DISTRICT**

2
3 **RESOLUTION NO. 2008-**

4
5 **A RESOLUTION OF THE GOVERNING BOARD OF THE SOUTH FLORIDA**
6 **WATER MANAGEMENT DISTRICT ADOPTING THE TENTATIVE BUDGET**
7 **FOR FISCAL YEAR 2008-09; PROVIDING AN EFFECTIVE DATE**
8

9 **WHEREAS**, Chapters 200 and 373, Florida Statutes, as amended, and Chapter
10 25270, Laws of Florida, Act of 1949, require the Governing Board of the South Florida
11 Water Management District to adopt a tentative budget for each fiscal year; and

12 **WHEREAS**, the Governing Board of the South Florida Water Management District,
13 after careful consideration and study, has caused to be prepared a tentative budget for the
14 District covering its proposed operation and requirements for the fiscal year beginning
15 October 1, 2008, and ending September 30, 2009; and

16 **WHEREAS**, notice of intention to adopt said tentative budget was duly provided in
17 the notice of proposed property taxes prepared and mailed to taxpayers by the property
18 appraisers of all of the counties within the South Florida Water Management District's
19 boundaries, and

20 **WHEREAS**, a public hearing was held by the Governing Board of the South Florida
21 Water Management District in West Palm Beach, Florida, on September 10th, 2008, at the
22 time and place provided in said notices; now therefore

23 **BE IT RESOLVED BY THE GOVERNING BOARD OF THE SOUTH FLORIDA WATER**
24 **MANAGEMENT DISTRICT:**

SECTION 1. The attached budget is hereby adopted as the tentative budget of the District for the fiscal year beginning October 1, 2008 and ending September 30, 2009.

SECTION 2. This resolution shall take effect immediately upon adoption. **PASSED**
AND ADOPTED this 10th day of September, 2008.

**SOUTH FLORIDA WATER MANAGEMENT
DISTRICT BY ITS GOVERNING BOARD**

BY: _____
Chair

ATTEST:

BY: _____
District Clerk

Approved as to form:

BY: _____
Office of Counsel

**SOUTH FLORIDA WATER MANAGEMENT DISTRICT
RESOLUTION NO. 2008 -
TENTATIVE ADOPTION OF BUDGET FOR FISCAL YEAR 2008-09**

	GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL CAPITAL PROJECTS FUNDS	INTERNAL SERVICE FUND	TRUST & AGENCY FUND	TOTAL TENTATIVE BUDGET
PROJECTED REVENUE	Millages					
Ad Valorem- District	0.2549 \$218,947,030					\$218,947,030
Ad Valorem- Okeechobee Basin	0.2797	218,973,772				218,973,772
Ad Valorem- Big Cypress Basin	0.2265	17,318,376				17,318,376
Ad Valorem - Everglades Restoration	0.0894		69,990,187			69,990,187
Agricultural Privilege Taxes			11,600,000			11,600,000
Intergovernmental	0	43,741,013	135,906,641			179,647,654
Licenses, Permits & Fees	3,665,550	499,000	0			4,164,550
Investment Income	2,900,000	3,773,000	2,058,806		300,000	9,031,806
Miscellaneous	5,075,000	2,015,000	0			7,090,000
Other Financing Sources			1,700,000,000			1,700,000,000
Department Charges				5,086,339		5,086,339
TOTAL REVENUES	230,587,580	286,320,161	1,919,555,634	5,086,339	300,000	2,441,849,714
Fund Balance: Designated	31,728,763	42,185,020	458,541,587		112,535	532,567,905
TOTAL PROJECTED REVENUES AND BALANCES	262,316,343	328,505,181	2,378,097,221	5,086,339	412,535	2,974,417,619
Operating Transfers (Net)	(74,521,936)	(103,144,936)	178,079,407		(412,535)	0
TOTAL	187,794,407	225,360,245	2,556,176,628	5,086,339	0	2,974,417,619
Encumbrances Funded by Fund Balance	29,863,937	64,476,053	85,271,062	21,974		179,633,026
Encumbrances Funded by Future Revenue		5,575,318	11,161,694			16,737,012
TOTAL PROJECTED REVENUES, BALANCES AND TRANSFERS	\$217,658,344	\$295,411,616	\$2,652,609,384	\$5,108,313	\$0	\$3,170,787,657
BUDGETED EXPENDITURES						
Corporate Resources						
CERP			\$13,930,000			\$13,930,000
Coastal Watersheds	178,817		900			179,717
District Everglades			1,413,961			1,413,961
Kissimmee Watershed		43,010	250,000			293,010
Lake Okeechobee		370,008				370,008
Land Stewardship		9,000				9,000
Mission Support	73,311,505	1,479,115		5,086,339		79,876,959
Modeling & Scientific Support	184,339					184,339
Operations & Maintenance	831,065	217,790				1,048,855
Regulation	172,134	11,000				183,134
Water Supply	75,000					75,000
Corporate Resources Total	74,752,860	2,129,923	15,594,861	5,086,339	0	97,563,983
Everglades Restoration Resources						
CERP		3,207,248	1,897,052,239			1,900,259,487
Coastal Watersheds	7,065,177	38,973	7,702,915			14,807,065
District Everglades			80,763,842			80,763,842
Kissimmee Watershed		564,710	734,900			1,299,610
Lake Okeechobee		13,776,201	16,011,042			29,787,243
Land Stewardship	185,847	14,217,360	840,000			15,243,207
Mission Support	150,123					150,123
Modeling & Scientific Support	5,109,542					5,109,542
Operations & Maintenance	144,066	1,507,818				1,651,884
Water Supply	182,792					182,792
Everglades Restoration Resources Total	12,837,547	33,312,310	2,003,104,938	0	0	2,049,254,795
Government and Public Affairs						
CERP		52,051	3,196,456			3,248,507
Coastal Watersheds	39,204	14,394,510				14,433,714
District Everglades						0
Kissimmee Watershed		222,226				222,226
Lake Okeechobee		311,586				311,586
Land Stewardship		3,680				3,680
Mission Support	6,008,058	4,580,766				10,588,824
Modeling & Scientific Support	125,000					125,000
Operations & Maintenance		3,591,645	11,000,000			14,591,645
Regulation	236,383	50,725				287,108
Water Supply	637,211	1,875,936				2,513,147
Government and Public Affairs Total	7,045,856	25,083,125	14,196,456	0	0	46,325,437

	GENERAL FUND	TOTAL SPECIAL REVENUE FUNDS	TOTAL CAPITAL PROJECTS FUNDS	INTERNAL SERVICE FUND	TRUST & AGENCY FUND	TOTAL TENTATIVE BUDGET
O&M Resources						
CERP		172,632	1,895,034			2,067,666
Coastal Watersheds	248,276	200,386				448,662
District Everglades		13,806,408	6,329,514			20,135,922
Kissimmee Watershed		738,872				738,872
Lake Okeechobee		703,007				703,007
Land Stewardship		696,551				696,551
Mission Support	33,135	137,280				170,415
Modeling & Scientific Support	433,075					433,075
Operations & Maintenance	10,501,210	74,475,038	47,636,532			132,612,780
Regulation	302,725					302,725
Water Supply	765,727					765,727
O&M Resources Total	12,284,148	90,930,174	55,861,080	0	0	159,075,402
Water Resources						
CERP		43,153	5,767,579			5,810,732
Coastal Watersheds	3,636,817	3,230,535	1,224,008			8,091,360
District Everglades		2,464,732	18,388,428			20,853,160
Kissimmee Watershed		4,912,728				4,912,728
Lake Okeechobee		12,121,627	3,310,000			15,431,627
Mission Support						0
Modeling & Scientific Support	11,053,324					11,053,324
Operations & Maintenance	45,395	35,851				81,246
Regulation	18,353,016					18,353,016
Water Supply	22,769,063	8,831,330				31,600,393
Water Resources Total	55,857,615	31,639,956	28,690,015	0	0	116,187,586
Res/Debt/Fees/Charges						
CERP			138,391,140			138,391,140
Coastal Watersheds	4,287,416	5,065,003	347,543			9,699,962
District Everglades		907,759	257,572,640			258,480,399
Lake Okeechobee		1,000,000	42,417,955			43,417,955
Land Stewardship		7,072,862				7,072,862
Mission Support	16,228,965	12,987,623				29,216,588
Operations & Maintenance		15,231,510				15,231,510
Regulation						0
Water Supply	4,500,000					4,500,000
Res/Debt/Fees/Charges Total	25,016,381	42,264,757	438,729,278	0	0	506,010,416
TOTAL BUDGETED EXPENDITURES	<u>187,794,407</u>	<u>225,360,245</u>	<u>2,556,176,628</u>	<u>5,086,339</u>	<u>0</u>	<u>2,974,417,619</u>
ENCUMBRANCES	29,863,937	70,051,371	96,432,756	21,974	0	196,370,038
TOTAL BUDGETED EXPENDITURES AND ENCUMBRANCES	<u>\$217,658,344</u>	<u>\$295,411,616</u>	<u>\$2,652,609,384</u>	<u>\$5,108,313</u>	<u>\$0</u>	<u>\$3,170,787,657</u>

8. Presentation of the Everglades Agricultural Privilege Tax Roll, C-139 Basin Agricultural Privilege Tax Roll, Incentive Credits, Vegetable Classified Acreage, and Disaster Deferrals - Marcie Daniel, Section Leader, Budget Division

9. A Resolution of the Governing Board of the South Florida Water Management District relating to the Everglades Agricultural Privilege Tax; determining the amount and application of the EAA-wide incentive credit; providing the disposition of applications for individual farm credits; providing the disposition of applications for classification as vegetable acreage; applying the deferral of agricultural privilege taxes for the 1996 and 2000 vegetable classified acreage; approving and certifying the Everglades Agricultural Privilege Tax Roll; and providing an effective date.

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1 **SOUTH FLORIDA WATER MANAGEMENT DISTRICT**

2
3 **RESOLUTION NO. 2008 –**

4
5 **A RESOLUTION OF THE GOVERNING BOARD OF THE SOUTH**
6 **FLORIDA WATER MANAGEMENT DISTRICT RELATING TO THE**
7 **EVERGLADES AGRICULTURAL PRIVILEGE TAX; DETERMINING THE**
8 **AMOUNT AND APPLICATION OF THE EAA-WIDE INCENTIVE**
9 **CREDIT; PROVIDING THE DISPOSITION OF APPLICATIONS FOR**
10 **INDIVIDUAL FARM CREDITS; PROVIDING THE DISPOSITION OF**
11 **APPLICATIONS FOR CLASSIFICATION AS VEGETABLE ACREAGE;**
12 **APPLYING THE DEFERRAL OF AGRICULTURAL PRIVILEGE TAXES**
13 **FOR THE 1996 AND 2000 VEGETABLE CLASSIFIED ACREAGE;**
14 **APPROVING AND CERTIFYING THE EVERGLADES AGRICULTURAL**
15 **PRIVILEGE TAX ROLL; AND PROVIDING AN EFFECTIVE DATE.**

16
17 **WHEREAS**, the Legislature has enacted Section 373.4592, Florida Statutes (the
18 "Everglades Forever Act"); and

19 **WHEREAS**, the Everglades Forever Act imposes an annual Everglades
20 Agricultural Privilege Tax (the "EAA Tax") for the privilege of conducting an agricultural
21 trade or business on certain real property located within the Everglades Agricultural
22 Area (or "EAA"). The EAA is defined by the Everglades Forever Act as set forth in
23 Sections 373.4592(2)(f) and 373.4592(15), Florida Statutes.

1 **WHEREAS**, the Everglades Forever Act requires the Governing Board (the
2 "Board") of the South Florida Water Management District (the "District") to determine
3 certain incentive credits and the classification of property as "vegetable acreage"; and

4 **WHEREAS**, the Everglades Forever Act further requires the Board to approve
5 and certify the EAA Tax roll;

6 **NOW, THEREFORE BE IT RESOLVED** by the Governing Board of the South
7 Florida Water Management District, as follows:

8 **SECTION 1. EAA-WIDE INCENTIVE CREDIT**

9 The Everglades Forever Act requires that reductions in the phosphorus load
10 attributable to the EAA (compared to a 1979-1988 base period), during the annual
11 period ending on April 30 of the calendar year preceding certification of an EAA Tax roll,
12 be acknowledged by applying an incentive credit against the EAA Tax (the "EAA-Wide
13 Incentive Credit"). The reduction in the phosphorus load attributable to the EAA for the
14 annual period ending April 30, 2007, computed in accordance with the Everglades
15 Forever Act, is 18 percent. Because the phosphorous load reduction was less than the
16 minimum required 25% reduction, this phosphorus load reduction does not result in
17 earning additional EAA-Wide Incentive Credits. The annual Everglades agricultural
18 privilege tax is \$35.00 per acre for the tax notices to be mailed in November 2008.
19 However, previously earned EAA-wide incentive credits will be applied to reduce the per
20 acre tax rate to the minimum of \$24.89 per acre. Any unused incentive credits shall be
21 carried forward, on a phosphorus load percentage basis, to be applied as incentive
22 credits in subsequent years.

23 **SECTION 2. INDIVIDUAL FARM CREDITS**

24 The Everglades Forever Act authorizes Individual Farm Credits to reduce the
25 EAA Tax to the "minimum tax". For the 2008 EAA Tax, Individual Farm Credits may be

1 earned either by achieving an annual flow weighted mean concentration of 50 parts per
2 billion ("ppb") of phosphorus at each discharge structure serving the parcel, or by
3 achieving a 40 percent or more reduction in the phosphorus load of a parcel. The
4 Everglades Forever Act puts the burden on a parcel owner to apply for an Individual
5 Farm Credit and to prove entitlement to the Individual Farm Credit. The Everglades
6 Forever Act further requires the District to deny or grant a parcel owner's application for
7 Individual Farm Credits. Individual Farm Credits may be carried forward on a
8 phosphorus load reduction basis and used in the future to reduce the EAA Tax to the
9 Minimum Tax. For the 2008 year, the EAA Tax is reduced to the minimum of \$24.89 per
10 acre by application of the EAA-wide incentive credit. Consequently, Individual Farm
11 Credits for achieving the 50 ppb standard are not required to be used. The District has
12 received a Master Letter of Application from the Everglades Agricultural Area
13 Environmental Protection District on behalf of all eligible parcels within its jurisdiction, as
14 well as six (6) independent applications, for Individual Farm Credits for phosphorus load
15 reduction for the May 1, 2006 to April 30, 2007 period. Those applications are identified
16 in Appendix A. After duly considering all of the information supplied by the parcel
17 owners who have applied for Individual Farm Credits for the 2008 EAA Tax, the District
18 hereby grants Individual Farm Credits for phosphorus load reduction to those parcels
19 which are subject to the EAA Tax and which fall within basin identification numbers set
20 forth in Appendix B to the extent such credits, if any, are identified in Appendix B.

21 **SECTION 3. CLASSIFICATION AS VEGETABLE ACREAGE**

22 Upon application of the owner, lessee, or other appropriate interest holder,
23 property subject to the EAA Tax may be classified as "Vegetable Acreage" (as defined
24 in the Everglades Forever Act). The EAA Tax for Vegetable Acreage is the "minimum
25 tax" established in the Everglades Forever Act.

1 The Executive Director of the District has received no (0) applications for classification
2 as Vegetable Acreage; therefore, no action is required on this issue.

3 **SECTION 4. APPLICATION OF THE 1997 AND 2001 DEFERRALS OF EAA TAX**
4 **FOR VEGETABLE CLASSIFIED ACREAGE**

5 Property classified as vegetable acreage pursuant to Section 373.4592(6)(d)4.,
6 Florida Statutes, is entitled to deferral of the EAA Tax in the event the Governor,
7 President of the United States, or the United States Department of Agricultural declares
8 the existence of a state of emergency or disaster resulting from extreme natural
9 conditions impairing the ability of vegetable acreage to produce crops.

10 On September 10, 1997, the Governing Board approved deferral of EAA
11 agricultural privilege taxes for 1996 classified vegetable acreage. The Everglades
12 Forever Act provides in Section 373.4592(6)(d)2., Florida Statutes that the payment of
13 the privilege taxes shall be deferred for a period of 1 year, and that all subsequent
14 annual payments shall be deferred for the same period.

15 For the 1996 vegetable classified acreage, the 2008 tax roll shall reflect the
16 deferred amounts that would have been due in 2007. The 2008 tax amounts will be
17 deferred to 2009 as set forth in Appendix C.

18 Also, on September 13, 2001, the Governing Board approved deferral of EAA
19 agricultural privilege taxes for 2000 classified vegetable acreage. The Everglades
20 Forever Act provides in Section 373.4592(6)(d)2., Florida Statutes that the payment of
21 the privilege taxes shall be deferred for a period of 1 year, and that all subsequent
22 annual payments shall be deferred for the same period.

23 For the 2000 vegetable classified acreage, the 2008 tax roll shall reflect the
24 deferred amounts that would have been due in 2007. The 2008 tax amounts will be
25 deferred to 2009 as set forth in Appendix D.

The District shall record a "Notice of Deferral of Taxes" for each year of each deferral, in the official records of each county in which the vegetable acreage subject to this deferment is located, pursuant to Section 373.4592(6)(d)3., Florida Statutes.

SECTION 5. APPROVAL AND CERTIFICATION OF EAA TAX ROLL

A printed copy of the tax roll, which is available for inspection by the public, is currently on file with the District's Budget Division and is incorporated herein by reference.

The Board hereby approves the EAA Tax Roll and further certifies the EAA Tax Roll on compatible electronic medium to the Tax Collectors of Palm Beach and Hendry counties.

SECTION 6. EFFECTIVE DATE

This Resolution shall become effective immediately upon adoption.

PASSED AND ADOPTED this 10th day of September 2008.

SOUTH FLORIDA WATER MANAGEMENT DISTRICT, BY ITS GOVERNING BOARD

By: _____
Chair

ATTEST:

By: _____
District Clerk

APPROVED:

By: _____
Office of Counsel



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

3301 Gun Club Road, West Palm Beach, Florida 33406 • (561) 686-8800 • FL WATS 1-800-432-2045 • TDD (561) 697-2574
 Mailing Address: P.O. Box 24680, West Palm Beach, FL 33416-4680 • www.sfwmd.gov

June 19, 2008

Charles F. Schoech
 Legal Counsel/Assistant Secretary
 Caldwell & Pacetti, LLP
 Post Office Box 2775
 Palm Beach, FL 33480-2775

Dear Mr. Schoech:

Subject: Everglades Forever Act: On-Farm Credits - Master Letter of Application

This is to acknowledge receipt of your Master Letter of Application for on-farm credits in accordance with the Everglades Forever Act, for Water Year 2007 which covers the time period May 1, 2006 - April 30, 2007. All approved on-farm credits will be carried forward to subsequent years since there are sufficient area-wide credits to reduce the 2008 Everglades Agricultural Privilege Tax to the minimum of \$24.89 per acre.

As in prior years, the Governing Board of the South Florida Water Management District will approve on-farm credits at a public hearing held at District headquarters on September 10, 2008 at 5:15 p.m.

If you have any questions concerning incentive credits, please contact Steve Poonaisingh at (561) 682-2934.

Sincerely,

A handwritten signature in black ink, appearing to read "Doug Bergstrom".

Doug Bergstrom
 Director, Budget Division

DB/sp/kdb

c: Steve Poonaisingh



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

3301 Gun Club Road, West Palm Beach, Florida 33406 • (561) 686-8800 • FL WATS 1-800-432-2045 • TDD (561) 697-2574
Mailing Address: P.O. Box 24680, West Palm Beach, FL 33416-4680 • www.sfwmd.gov

June 19, 2008

David R. Davis
District Manager
South Florida Conservancy District
Post Office Box 896
Belle Glade, FL 33430

Dear Mr. Davis:

Subject: Everglades Forever Act: 2003 Farm Level Phosphorus Reduction Credits Permit #50-00010-E South Florida Conservancy District, Permit #50-00002-E Pahokee Water Control District, Permit #50-00080-E East Shore Water Control District, Permit #50-00015-E Pelican Lake Water Control District, Permit #50-00033-E East Beach Water Control District, and Permit #50-00081-E South Shore Drainage District.

This is to acknowledge receipt of six Letters of Application (detailed above) for on-farm credits in accordance with the Everglades Forever Act, for Water Year 2007 which covers the time period May 1, 2006 - April 30, 2007. All approved on-farm credits will be carried forward to subsequent years since there are sufficient area-wide credits to reduce the 2008 Everglades Agricultural Privilege Tax to the minimum of \$24.89 per acre.

As in prior years, the Governing Board of the South Florida Water Management District will approve on-farm credits at a public hearing held at District headquarters on September 10, 2008 at 5:15 p.m.

If you have any questions concerning incentive credits, please contact Steve Poonaisingh at (561) 682-2934.

Sincerely,

Doug Bergstrom
Director, Budget Division

DB/sp/kdb

c: Steve Poonaisingh

CALDWELL & PACETTI LLP

MANLEY P. CALDWELL, JR.
KENNETH W. EDWARDS
CHARLES F. SCHOECH
MARY M. VIATOR
FRANK S. PALEN
JAMES L. WATT
JOHN A. WEIG
MARGARET E. WOOD

OF COUNSEL
BETSY S. BURDEN

ATTORNEYS AT LAW
SUITE 300
324 ROYAL PALM WAY
PALM BEACH, FLORIDA 33480-4352
TELEPHONE: (561) 655-0620
TELECOPIER: (561) 655-3775

PLEASE REPLY TO
POST OFFICE BOX 2775
PALM BEACH, FL 33480-2775

PARALEGALS
MARY T. ADDONA
EMILIE PEARSON, CP

www.caldwellpacetti.com

June 13, 2008

Steve Poonaisingh
South Florida Water Management District
Budget Department #6262
P.O. Box 24680
3301 Gun Club Road
West Palm Beach, FL 33416-4680

RE: Everglades Forever Act - On-Farm Credits - MASTER LETTER OF APPLICATION

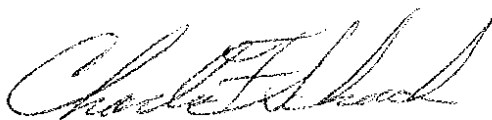
Dear Mr. Poonaisingh:

This letter is to advise you that, on behalf of the Everglades Agricultural Area Environmental Protection District (EAAEPD), the EAAEPD Board of Supervisors is filing this Master Letter of Application for on-farm credits.

In an effort to insure that all parcel identification numbers are correctly included in the application, the EAAEPD will accept those parcels identified by South Florida Water Management District as being eligible to receive on-farm tax credits. The EAAEPD will also accept the performance data prepared by South Florida Water Management District.

If you have any questions regarding this Master Letter of Application, please do not hesitate to contact me.

Sincerely,



Charles F. Schoech
Legal Counsel/Assistant Secretary
EAA EPD

CFS nap

cc: Charles Wilson, Technical Advisor / EAAEPD

PELICAN LAKE WATER CONTROL DISTRICT
2832 NORTH MAIN STREET
P. O. Box 896
BELLE GLADE, FLORIDA 33430

Supervisors

PAUL ALLEN
KENNETH McDUFFIE
JEFF DAVIS

PHONE: (561) 996-2940
FAX: (561) 996-2960

District Manager
DAVID R. DAVIS

April 14, 2008

Ms. Carol A. Wehle
Executive Director
South Florida Water Management District
P. O. Box 24680
West Palm Beach, Florida 33416-4680

RE: Request for Water Year 2007 Farm Level Phosphorus Reduction Credits:
Permit #50-00015-E
Pelican Lake Water Control District

Dear Ms. Wehle:

In accordance with the Everglades Forever Act (EFA) 373.4592(6)(c)5 Florida Statutes, the Pelican Lake Water Control District is hereby requesting reduction to the minimum tax on the Everglades Privilege Tax Roll for all of its landowners covered under the Master Permit No. 50-00015-E.

The District and landowners have exceeded the reduction requirements. In accordance with the EFA, all phosphorus reductions that exceed the amount necessary to have the minimum tax shall be carried forward to the subsequent years.

In the absence of an application form, please accept this letter as the District's application for reduction of tax and the carrying forward of credits for the landowners covered under the Master Permit.

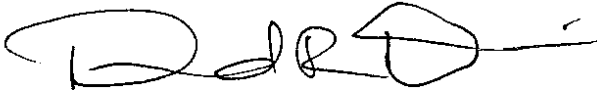
A listing of landowners by parcel identification number is on file in the South Florida Water Management District, Everglades Regulation Division.

Ms. Carol A. Wehle, Executive Director
South Florida Water Management District
April 14, 2008
Page 2 of 2

If you need any additional information, please call me at 561-996-2940.

Very truly yours,

PELICAN LAKE WATER CONTROL DISTRICT



David R. Davis
District Manager

DRD:ss

CC: Pamela W. Sievers, P.E., Everglades Regulation Section, Mail Stop Code 4260, SFWMD
Steve Poonasingh, Budget Analyst, Budget Division, Mail Stop Code 6260, SFWMD

Received By *S. Poonasingh* Date *4-19-08*
South Florida Water Management District
Representative

STEVE POONASINGH *BUDGET ANALYST*
Print Name and Title

EAST BEACH WATER CONTROL DISTRICT

2832 N. MAIN STREET

P. O. Box 896

BELLE GLADE, FLORIDA 33430

Supervisors

ROGER HATTON
DAVID SIMONSON
RICHARD P. KORBLY

PHONE: (561) 996-2940
FAX: (561) 996-2960

District Manager
DAVID R. DAVIS

April 14, 2008

Ms. Carol A. Wehle
Executive Director
South Florida Water Management District
P. O. Box 24680
West Palm Beach, Florida 33416-4680

RE: Request for Water Year 2007 Farm Level Phosphorus Reduction Credits:
Permit #50-00033-E
East Beach Water Control District

Dear Ms. Wehle:

In accordance with the Everglades Forever Act (EFA) 373.4592(6)(c)5 Florida Statutes, the East Beach Water Control District is hereby requesting reduction to the minimum tax on the Everglades Privilege Tax Roll for all of its landowners covered under the Master Permit No. #50-00033-E.

The District and landowners have exceeded the reduction requirements. In accordance with the EFA, all phosphorus reductions that exceed the amount necessary to have the minimum tax shall be carried forward to the subsequent years.

In the absence of an application form, please accept this letter as the District's application for reduction of tax and the carrying forward of credits for the landowners covered under the Master Permit.

A listing of landowners by parcel identification number is on file in the South Florida Water Management District, Everglades Regulation Division.

Ms. Carol A. Wehle, Executive Director
South Florida Water Management District
April 14, 2008
Page 2 of 2

If you need any additional information, please call me at 561-996-2940.

Very truly yours,

EAST BEACH WATER CONTROL DISTRICT



David R. Davis
District Manager

DRD:ss

CC: Pamela W. Sievers, P.E., Everglades Regulation Section, Mail Stop Code 4260, SFWMD
Steve Poonaisingh, Budget Analyst, Budget Division, Mail Stop Code 6260, SFWMD

Received By A. Poonaisingh Date 4-19-08
South Florida Water Management District
Representative

STEVE POONASINGH Budget Analyst
Print Name and Title

PAHOKEE WATER CONTROL DISTRICT

2832 N. MAIN STREET

P. O. BOX 896

BELLE GLADE, FLORIDA 33430

Supervisors

**KENNETH MCDUFFIE
MODESTO ULLOA
JEFF DAVIS**

**PHONE: (561) 996-2940
FAX: (561) 996-2960**

**District Manager
DAVID R. DAVIS**

April 14, 2008

Ms. Carol A. Wehle
Executive Director
South Florida Water Management District
P. O. Box 24680
West Palm Beach, Florida 33416-4680

RE: Request for Water Year 2007 Farm Level Phosphorus Reduction Credits:
Permit #50-00002-E
Pahokee Water Control District

Dear Ms. Wehle:

In accordance with the Everglades Forever Act (EFA) 373.4592(6)(c)5 Florida Statutes, the Pahokee Water Control District is hereby requesting reduction to the minimum tax on the Everglades Privilege Tax Roll for all of its landowners covered under the Master Permit No. 50-00002-E.

The District and landowners have exceeded the reduction requirements. In accordance with the EFA, all phosphorus reductions that exceed the amount necessary to have the minimum tax shall be carried forward to the subsequent years.

In the absence of an application form, please accept this letter as the District's application for reduction of tax and the carrying forward of credits for the landowners covered under the Master Permit.

A listing of landowners by parcel identification number is on file in the South Florida Water Management District, Everglades Regulation Division.

Ms. Carol A. Wehle, Executive Director
South Florida Water Management District
April 14, 2008
Page 2 of 2

If you need any additional information, please call me at 561-996-2940.

Very truly yours,

PAHOKEE WATER CONTROL DISTRICT



David R. Davis
District Manager

DRD:ss

CC: Pamela W. Sievers, P.E., Everglades Regulation Section, Mail Stop Code 4260, SFWMD
Steve Poonasingh, Budget Analyst, Budget Division, Mail Stop Code 6260, SFWMD

Received By *S. Poonasingh* Date *4-19-08*
South Florida Water Management District
Representative

STEVE POONASINGH Budget Analyst
Print Name and Title

EAST SHORE WATER CONTROL DISTRICT

2832 N. MAIN STREET

P. O. Box 896

BELLE GLADE, FLORIDA 33430

Supervisors

**GENE DODGEN
KENNETH MCDUFFIE
JEFF DAVIS**

**PHONE: (561) 996-2940
FAX: (561) 996-2960**

**District Manager
DAVID R. DAVIS**

April 14, 2008

Ms. Carol A. Wehle
Executive Director
South Florida Water Management District
P. O. Box 24680
West Palm Beach, Florida 33416-4680

RE: Request for Water Year 2007 Farm Level Phosphorus Reduction Credits:
Permit #50-00080-E
East Shore Water Control District

Dear Ms. Wehle:

In accordance with the Everglades Forever Act (EFA) 373.4592(6)(c)5 Florida Statutes, the East Shore Water Control District is hereby requesting reduction to the minimum tax on the Everglades Privilege Tax Roll for all of its landowners covered under the Master Permit No. 50-00080-E.

The District and landowners have exceeded the reduction requirements. In accordance with the EFA, all phosphorus reductions that exceed the amount necessary to have the minimum tax shall be carried forward to the subsequent years.

In the absence of an application form, please accept this letter as the District's application for reduction of tax and the carrying forward of credits for the landowners covered under the Master Permit.

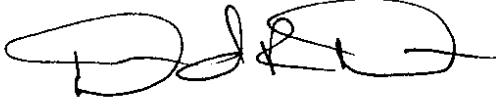
A listing of landowners by parcel identification number is on file in the South Florida Water Management District, Everglades Regulation Division.

Ms. Carol A. Wehle, Executive Director
South Florida Water Management District
April 14, 2008
Page 2 of 2

If you need any additional information, please call me at 561-996-2940.

Very truly yours,

EAST SHORE WATER CONTROL DISTRICT



David R. Davis
District Manager

DRD:ss

CC: Pamela W. Sievers, P.E., Everglades Regulation Section, Mail Stop Code 4260, SFWMD
Steve Poonaisingh, Budget Analyst, Budget Division, Mail Stop Code 6260, SFWMD

Received By *S. Poonaisingh* Date *4-19-08*
South Florida Water Management District
Representative

STEVE POONASINGH BUDGET ANALYST
Print Name and Title

SOUTH SHORE DRAINAGE DISTRICT
2832 NORTH MAIN STREET
P. O. Box 896
BELLE GLADE, FLORIDA 33430

Supervisors

BAZIL ANDERSON
KENNETH McDUFFIE
STEVE STILES

PHONE: (561) 996-2940
FAX: (561) 996-2960

District Manager
DAVID R. DAVIS

April 14, 2008

Ms. Carol A. Wehle
Executive Director
South Florida Water Management District
P. O. Box 24680
West Palm Beach, Florida 33416-4680

RE: Request for Water Year 2007 Farm Level Phosphorus Reduction Credits:
Permit #50-00081-E
South Shore Drainage District

Dear Ms. Wehle:

In accordance with the Everglades Forever Act (EFA) 373.4592(6)(c)5 Florida Statutes, the South Shore Drainage District is hereby requesting reduction to the minimum tax on the Everglades Privilege Tax Roll for all of its landowners covered under the Master Permit No. #50-00081-E.

The District and landowners have exceeded the reduction requirements. In accordance with the EFA, all phosphorus reductions that exceed the amount necessary to have the minimum tax shall be carried forward to the subsequent years.

In the absence of an application form, please accept this letter as the District's application for reduction of tax and the carrying forward of credits for the landowners covered under the Master Permit.

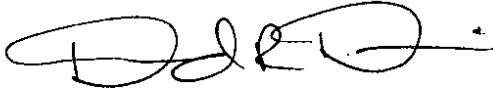
A listing of landowners by parcel identification number is on file in the South Florida Water Management District, Everglades Regulation Division.

Ms. Carol A. Wehle, Executive Director
South Florida Water Management District
April 14, 2008
Page 2 of 2

If you need any additional information, please call me at 561-996-2940.

Very truly yours,

SOUTH SHORE DRAINAGE DISTRICT



David R. Davis
District Manager

DRD:ss

CC: Pamela W. Sievers, P.E., Everglades Regulation Section, Mail Stop Code 4260, SFWMD
Steve Poonaisingh, Budget Analyst, Budget Division, Mail Stop Code 6260, SFWMD

Received By A. Poonaisingh Date 4-19-08
South Florida Water Management District
Representative

STEVE POONAI SINGH BUDGET ANALYST
Print Name and Title

SOUTH FLORIDA CONSERVANCY DISTRICT
2832 NORTH MAIN STREET
P. O. BOX 896
BELLE GLADE, FLORIDA 33430

Supervisors

FRITZ STEIN, JR.
KENNETH McDUFFIE
RICHARD H. BURNS, JR.

PHONE: (561) 996-2940
FAX: (561) 996-2960

District Manager
DAVID R. DAVIS

April 14, 2008

Ms. Carol A. Wehle
Executive Director
South Florida Water Management District
P. O. Box 24680
West Palm Beach, Florida 33416-4680

RE: Request for Water Year 2007 Farm Level Phosphorus Reduction Credits:
Permit #50-00010-E
South Florida Conservancy District

Dear Ms. Wehle:

In accordance with the Everglades Forever Act (EFA) 373.4592(6)(c)5 Florida Statutes, the South Florida Conservancy District is hereby requesting reduction to the minimum tax on the Everglades Privilege Tax Roll for all of its landowners covered under the Master Permit No. 50-00010-E.

The District and landowners have exceeded the reduction requirements. In accordance with the EFA, all phosphorus reductions that exceed the amount necessary to have the minimum tax shall be carried forward to the subsequent years.

In the absence of an application form, please accept this letter as the District's application for reduction of tax and the carrying forward of credits for the landowners covered under the Master Permit.

A listing of landowners by parcel identification number is on file in the South Florida Water Management District, Everglades Regulation Division.

Ms. Carol A. Wehle, Executive Director
South Florida Water Management District
April 14, 2008
Page 2 of 2

If you need any additional information, please call me at 561-996-2940.

Very truly yours,

SOUTH FLORIDA CONSERVANCY DISTRICT



David R. Davis
District Manager

DRD:ss

CC: Pamela W. Sievers, P.E., Everglades Regulation Section, Mail Stop Code 4260, SFWMD
Steve Poonasingh, Budget Analyst, Budget Division, Mail Stop Code 6260, SFWMD

Received By A. Poonasingh Date 4-19-08
South Florida Water Management District
Representative

STEVE POONASINGH BUDGET ANALYST
Print Name and Title

Individual Farm Credits for Water Year 2007

Unit Area ID	Basin ID	Baseline Year	WY07 Percent Total Phosphorous Reduction	WY07 Tax Credits
005	26-001-01	1994	Unable to Calculate	No Credit
191	26-002-01	2001	Unable to Calculate	No Credit
200	26-003-01	1999	Unable to Calculate	No Credit
201	26-004-01	1999	44%	No Credit
190	26-006-01	1998	78%	33%
196	26-007-01	1999	95%	50%
005	26-008-01	1994	Unable to Calculate	No Credit
195	26-009-01	1999	Unable to Calculate	No Credit
021	26-010-01	1995	84%	39%
012	26-010-02	1995	89%	44%
166	50-002-01	1994	69%	24%
165	50-002-02	1994	61%	16%
047	50-003-01	1994	-203%	No Credit
040	50-003-02	1994	-135%	No Credit
138	50-003-03	1995	-510%	No Credit
093	50-003-04	1994	-46%	No Credit
152	50-004-01	1994	95%	50%
039	50-005-01	1994	-194%	No Credit
050	50-005-02	1994	-531%	No Credit
048	50-005-03	1994	-225%	No Credit
037	50-005-04	1994	64%	19%
011	50-005-05	1994	83%	38%
078	50-005-06	1994	42%	No Credit
134	50-006-01	1994	75%	30%
143	50-006-02	1994	82%	37%
141	50-006-03	1994	82%	37%
063	50-007-01	1994	50%	5%
116	50-007-02	1994	79%	34%
020	50-008-01	1994	51%	6%
060	50-009-02	1994	71%	26%
030	50-009-03	1994	Unable to Calculate	No Credit
194	50-009-04	1999	79%	34%
211	50-009-05	1994	17%	No Credit
104	50-010-01	1995	19%	No Credit
102	50-010-02	1994	44%	No Credit
055	50-010-03	1994	77%	32%
148	50-010-04	1994	84%	39%
193	50-010-06	2001	60%	15%
217	50-010-06	2001	60%	15%
112	50-011-01	1994	83%	38%
075	50-011-03	1994	63%	18%
089	50-011-04	1994	65%	20%
202	50-011-06	1999	-932%	No Credit
120	50-012-01	1994	45%	No Credit
113	50-013-01	1997	64%	19%

Individual Farm Credits for Water Year 2007

Unit Area ID	Basin ID	Baseline Year	WY07 Percent Total Phosphorous Reduction	WY07 Tax Credits
077	50-014-01	1994	57%	12%
188	50-015-01	1994	79%	34%
168	50-015-02	1994	91%	46%
129	50-016-01	1994	89%	44%
091	50-017-01	1994	81%	36%
187	50-018-01	1994	91%	46%
186	50-018-02	1994	90%	45%
179	50-018-03	1994	65%	20%
015	50-018-04	1994	91%	46%
016	50-018-05	1995	83%	38%
014	50-018-06	1994	33%	No Credit
005	50-018-07	1994	Unable to Calculate	No Credit
006	50-018-08	1994	67%	22%
019	50-018-09	1994	81%	36%
145	50-018-10	1994	66%	21%
159	50-018-11	1994	93%	48%
172	50-018-12	1994	-1148%	No Credit
178	50-018-13	1994	-2394%	No Credit
056	50-018-14	1994	45%	No Credit
079	50-018-15	1994	-19%	No Credit
095	50-018-16	1994	78%	33%
043	50-018-17	1994	37%	No Credit
051	50-018-18	1994	-20%	No Credit
046	50-018-19	1994	94%	49%
044	50-018-20	1994	88%	43%
017	50-018-22	1994	93%	48%
054	50-018-23	1994	72%	27%
053	50-018-24	1994	70%	25%
052	50-018-25	1994	93%	48%
067	50-019-01	1994	77%	32%
036	50-019-02	1994	67%	22%
031	50-019-03	1994	57%	12%
164	50-020-01	1994	-20%	No Credit
111	50-021-01	1994	50%	5%
049	50-022-01	1994	88%	43%
139	50-023-01	1994	80%	35%
032	50-024-01	1995	92%	47%
153	50-025-01	1994	50%	5%
072	50-027-01	1994	54%	9%
140	50-027-02	1994	66%	21%
147	50-027-03	1994	77%	32%
144	50-027-04	1994	26%	No Credit
086	50-028-01	1994	97%	52%
094	50-029-01	1994	54%	9%
156	50-030-01	1994	96%	51%

Individual Farm Credits for Water Year 2007

Unit Area ID	Basin ID	Baseline Year	WY07 Percent Total Phosphorous Reduction	WY07 Tax Credits
107	50-031-01	1994	-9%	No Credit
150	50-031-02	1994	40%	No Credit
151	50-031-03	1994	52%	7%
096	50-032-01	1994	64%	19%
167	50-033-02	1994	84%	39%
214	50-033-02	1994	84%	39%
065	50-034-01	1994	57%	12%
069	50-034-02	1994	93%	48%
070	50-034-03	1994	89%	44%
071	50-034-04	1994	5%	No Credit
137	50-035-01	1994	74%	29%
113	50-035-02	1997	64%	19%
208	50-035-03	1999	39%	No Credit
169	50-037-01	1994	100%	55%
160	50-038-01	1994	82%	37%
083	50-039-01	1995	91%	46%
084	50-039-02	1995	99%	54%
184	50-040-01	1995	81%	36%
183	50-040-02	1995	89%	44%
149	50-041-01	1998	79%	34%
057	50-041-02	1998	65%	20%
034	50-042-01	1995	-194%	No Credit
176	50-044-01	1996	43%	No Credit
087	50-045-01	1995	92%	47%
085	50-045-02	1995	42%	No Credit
056	50-046-01	1994	45%	No Credit
161	50-047-01	1996	40%	No Credit
163	50-047-02	1995	-37%	No Credit
157	50-047-03	1997	-88%	No Credit
136	50-047-04	1996	76%	31%
162	50-047-05	1997	-61%	No Credit
155	50-047-07	1996	-21%	No Credit
158	50-047-08	1996	-57%	No Credit
074	50-048-01	1995	-75%	No Credit
090	50-048-02	1995	42%	No Credit
110	50-051-01	1995	84%	39%
146	50-053-01	1995	66%	21%
170	50-054-01	1996	-53%	No Credit
173	50-054-02	1996	-867%	No Credit
130	50-054-03	1996	-59%	No Credit
127	50-054-04	1996	-59%	No Credit
073	50-055-01	1997	75%	30%
142	50-055-02	1999	-16%	No Credit
121	50-055-03	1996	59%	14%
117	50-055-04	1995	94%	49%

Individual Farm Credits for Water Year 2007

Unit Area ID	Basin ID	Baseline Year	WY07 Percent Total Phosphorous Reduction	WY07 Tax Credits
105	50-056-01	1996	-38%	No Credit
097	50-058-01	1995	100%	55%
180	50-059-01	1996	33%	No Credit
181	50-059-02	1997	59%	14%
182	50-059-03	1996	58%	13%
185	50-059-04	1996	5%	No Credit
068	50-060-01	1995	-26%	No Credit
109	50-060-02	1995	30%	No Credit
117	50-061-01	1995	94%	49%
076	50-061-03	1995	49%	4%
045	50-061-05	1995	46%	1%
098	50-061-06	1995	92%	47%
092	50-061-07	1995	53%	8%
135	50-061-08	1999	90%	45%
027	50-061-10	1996	8%	No Credit
026	50-061-11	1995	53%	8%
099	50-061-12	1995	48%	3%
100	50-061-13	1995	62%	17%
132	50-061-15	1995	79%	34%
177	50-061-17	1995	52%	7%
108	50-061-18	1995	86%	41%
102	50-061-20	1994	44%	No Credit
022	50-061-22	1996	82%	37%
018	50-061-23	1995	-26%	No Credit
033	50-062-01	1996	-101%	No Credit
066	50-062-02	1996	17%	No Credit
080	50-062-03	1996	28%	No Credit
101	50-062-04	1996	-76%	No Credit
062	50-062-05	1996	-131%	No Credit
064	50-062-09	1997	-56%	No Credit
061	50-062-10	1997	56%	11%
035	50-062-11	1996	10%	No Credit
041	50-063-01	1996	-16%	No Credit
113	50-064-01	1997	64%	19%
113	50-064-03	1997	64%	19%
113	50-064-04	1997	64%	19%
118	50-065-02	1995	85%	40%
113	50-065-03	1997	64%	19%
113	50-065-05	1997	64%	19%
113	50-065-06	1997	64%	19%
081	50-065-07	1995	80%	35%
113	50-065-08	1997	64%	19%
106	50-065-10	1995	90%	45%
059	50-066-01	1995	Unable to Calculate	No Credit
010	50-067-01	1996	-9%	No Credit

Individual Farm Credits for Water Year 2007

Unit Area ID	Basin ID	Baseline Year	WY07 Percent Total Phosphorous Reduction	WY07 Tax Credits
042	50-067-02	1996	39%	No Credit
028	50-067-03	1996	52%	7%
029	50-067-04	1996	34%	No Credit
007	50-067-05	1996	-6%	No Credit
197	50-067-06	1999	42%	No Credit
198	50-067-07	1999	Unable to Calculate	No Credit
203	50-067-09	1999	Unable to Calculate	No Credit
204	50-067-10	1999	30%	No Credit
205	50-067-11	1999	56%	11%
189	50-067-13	1997	Unable to Calculate	No Credit
175	50-068-01	1996	19%	No Credit
038	50-069-01	1996	68%	23%
088	50-070-01	1995	Unable to Calculate	No Credit
082	50-070-02	1995	71%	26%
126	50-073-01	2001	Unable to Calculate	No Credit
209	50-078-01	1999	89%	44%
206	50-081-01	2004	-31%	No Credit
215	50-081-02	1994	49%	4%
216	50-081-02	1994	49%	4%
212	50-082-01	1995	91%	46%

APPENDIX C

2008 Palm Beach County Disaster Deferred Parcel and Legal Lines
(1996 Disaster Declaration)

<u>Line #</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred Tax</u>
1	00374421000009010	21-44-37, ALL /LESS SFC @ BOLLES CNL @ LESS N 120 FT OF NE 1/4/	338.8	\$8,432.73
2	00374424000001010	24-44-37, E 3/4 OF E 1/2 OF NE 1/4	56.64	\$1,409.77
3	00374424000003010	SW 1/4, E 1/4 OF SW 1/4 OF SW 1/4, W 1/2 OF SE 1/4, NE SE 1/4 OF NE 1/4, E 1/2 OF SW 1/4, E 1/2 OF NW 1/4 OF NW 1/4, W 1/2 OF NE 1/4, W 1/4 OF NE 1/4 OF NE 1/4, W 1/4 OF 24-44-37, E 1/2 OF NE 1/4 OF NW 1/4, E 1/2 OF SE 1/4 OF 1/4 OF SE 1/4 @ W 1/2 OF SE 1/4 OF SE 1/4	96	\$2,389.44
4	00374425000001010	25-44-37, ALL /LESS NW 1/4 @ N 1/2 OF NW 1/4 OF SW 1/4 @ CNL R/W @ TR IN OR910P365/	447.75	\$11,144.50
5	00374425000007010	25-44-37, NW 1/4, N 1/2 OF NW 1/4 OF SW 1/4 @ TRGLR TR IN NE 1/4 IN OR910P365	186.2	\$4,634.52
6	00374427000005000	27-44-37, ALL S OF BOLLES CNL	26.7	\$664.56
7	00374435000009000	35-44-37, ALL	182.6	\$4,544.91
8	00374436000009000	36-44-37, ALL, OF SEC	627	\$15,606.03
9	00374501000009000	1-45-37, ALL	640	\$15,929.60
10	00374502000009000	2-45-37, ALL	320	\$7,964.80
11	00374512000009000	12-45-37, ALL	640	\$15,929.60
12	00374513000009000	13-45-37, ALL	640	\$15,929.60
13	00374514000009000	14-45-37, ALL	142.1	\$3,536.87
14	00374515000009000	15-45-37, ALL	91.9	\$2,287.39
15	00374524000009000	24-45-37, ALL	218.1	\$5,428.51
16	00384414000009000	14-44-38, ALL	280	\$6,969.20
17	00384418000007000	18-44-38, W 528/1000 LYG S @ WOF HILLSBORO CNL @ W 200 FT OF S 2800.7 FT OF E 472/1000 LYG S @ W OF HILLSBORO CNL	85	\$2,115.65
18	00384419000001030	19-44-38, NE 1/4 (LESS E 1/2 OF W 1/2 OF NE 1/4, E 1/2 OF W 1/2 OF SW 1/4 @ S 130 FT BOLLES CNL R/W)	40	\$995.60

APPENDIX C
2008 Palm Beach County Disaster Deferred Parcel and Legal Lines
(1996 Disaster Declaration)

<u>Line #</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred Tax</u>
19	00384425000009000	25-44-38, ALL	174.1	\$4,333.35
20	00384432000009000	32-44-38, ALL	218.4	\$5,435.98
21	00384433000007000	33-44-38, ALL S @ W OF HILLSBOROUGH CNL (LESS CNL R/W)	328.3	\$8,171.39
22	00384434000001000	34-44-38, ALL N @ E OF HILLSBOROUGH CNL	120	\$2,986.80
23	00384435000009000	35-44-38, ALL	320	\$7,964.80
24	00384436000009000	36-44-38, ALL	90	\$2,240.10
25	00384506000009000	6-45-38, ALL	640	\$15,929.60
26	00384508000009000	8-45-38, ALL	640	\$15,929.60
27	00384516000009000	16-45-38, ALL	320	\$7,964.80
28	00384517000009000	17-45-38, ALL	320	\$7,964.80
29	00384518000009000	18-45-38, ALL	640	\$15,929.60
30	00384533000001000	45-38, E 1/2 OF SEC 33 @ ALL SECS 34 TO 36 INC CONT 2240.30 AC	360.3	\$8,967.87
31	00384601000009000	1-46-38, ALL OF SEC	80	\$1,991.20
32	00384602000009000	46-38, ALL SEC 2 @ E 2670.02 FT OF SEC 3	640	\$15,929.60
33	00394233000009000	33-42-39, ALL /LESS R/W OF SECONDARY CHANNELS/	623.3	\$15,513.94
34	00394234000009000	34-42-39, ALL /LESS R/W OF SECONDARY CHANNELS/	638.2	\$15,884.80
35	00394332000009000	32-43-39, ALL OF SEC	68.4	\$1,702.48
36	00394333010010000	SUB IN PB8P82 TRS 1 THRU 66 @ TRS 67 THRU 69 (LESS L-13 K/A OCEAN CNL R/W)	158.3	\$3,940.09
37	00394333010700000	SUB IN PB8P82 TR 70 (LESS L-13 K/A OCEAN CNL R/W)	6.33	\$157.55
38	00394333010710000	SUB IN PB8P82 TRS 71 THRU 74 (LESS L-13 K/A OCEAN CNL R/W)	19.4	\$482.87
39	00394333010750000	SUB IN PB8P82 TRS 75 TO 77 INC /LESS CNL L-13 @ RD R/W/	18.45	\$459.22

APPENDIX C

2008 Palm Beach County Disaster Deferred Parcel and Legal Lines
(1996 Disaster Declaration)

<u>Line #</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred Tax</u>
40	00394333010780000	SUB IN PB8P82 TR 78 (LESS L-13 K/A OCEAN CNL R/W)	6.83	\$170.00
41	00394333010790000	SUB IN PB8P82 TRS 79 THRU 82 (LESS L-13 K/A OCEAN CNL R/W)	19.72	\$490.83
42	00394405000009000	5-44-39, ALL /LESS S 45 FT @ RD R/W/	189.1	\$4,706.70
43	00394418010010010	REPLAT OF GLADEVIEW FARMS TRS 1 TO 8 /LESS S 28 FT/ @ TRS 9 TO 16 INC	143.5	\$3,571.72
44	00394419010010010	REPLAT OF GLADEVIEW FARMS, TRS 1 THRU 7 (LESS S 27 FT) @ TR 8 (LESS N 155 FT OF W 390 FT @ SLY 2482.86 SF OF WLY 93 FT @ TRGLR PAR) @ TRS 9 THRU 15 (LESS NLY 57 FT AS IN OR6709P1113 @ S 403 FT OF W 390 FT)	429.4	\$10,687.77
45	00394530000007000	30-45-39, ALL LYG S @ W OF HILLSBORO CNL (LESS S DD CNL)	73.5	\$1,829.42
46	00394531000007000	31-45-39, ALL LYG S @ W OF HILLSBORO CNL	183	\$4,554.87
47	00394540000000041	45/46-39, SLY 5274 FT OF LTS 5@ 6 @ TH PT OF LT 4 LYG S @ W OF HILLSBORO CNL CONT 1457.43 AC	360	\$8,960.40

Total Veg Acres: 12,887.32

Total Tax Deferred Resulting from 1996 Disaster Deferral: \$320,765.39

APPENDIX D

2008 Palm Beach County Disaster Deferred Parcel and Legal Lines
(2000 Disaster Declaration)

<u>Line #</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred Tax</u>
1	00374412000005010	@ LESS L-14 R/W) 12-44-37, ALL S OF HILLSBOROUGH CNL (LESS SFC CNL	83.7	\$2,083.29
2	00374422000001000	22-44-37, ALL N OF BOLLES CNL /LESS SFC CNL @ N 120 FT/	315	\$7,840.35
3	00374424000003010	NW 1/4, W 1/2 OF NE 1/4, W 1/4 OF NE 1/4 OF NE 1/4, W 1/4 OF 24-44-37, E 1/2 OF NE 1/4 OF NW 1/4, E 1/2 OF SE 1/4 OF SE 1/4 OF NE 1/4, E 1/2 OF SW 1/4, E 1/2 OF NW 1/4 OF 1/4 OF SE 1/4 @ W 1/2 OF SE 1/4 OF SE 1/4 SW 1/4, E 1/4 OF SW 1/4 OF SW 1/4, W 1/2 OF SE 1/4, NE	163.9	\$4,079.47
4	00374425000001010	CNL R/W @ TR IN OR910P365/ 25-44-37, ALL /LESS NW 1/4 @ N 1/2 OF NW 1/4 OF SW 1/4 @	150	\$3,733.50
5	00374426000009000	26-44-37, ALL	150	\$3,733.50
6	00374434000009000	34-44-37, ALL /LESS SFC CNL @ W 778.5 FT OF SW 1/4 OF SW 1/4/	587	\$14,610.43
7	00374435000009000	35-44-37, ALL	110	\$2,737.90
8	00374436000009000	36-44-37, ALL, OF SEC	627	\$15,606.03
9	00374501000009000	1-45-37, ALL	640	\$15,929.60
10	00374510000009000	10-45-37, ALL	640	\$15,929.60
11	00374512000009000	12-45-37, ALL	320	\$7,964.80
12	00384418000007000	18-44-38, W 528/1000 LYG S @ WOF HILLSBORO CNL @ W 200 FT OF S 2800.7 FT OF E 472/1000 LYG S @ W OF HILLSBORO CNL	90	\$2,240.10
13	00384419000005000	19-44-38, S 1/2 OF SEC (LESS N 130 FT BOLLES CNL R/W)	170.5	\$4,243.75
14	00384421000001010	21-44-38, ALL (LESS NLY 27.56 FT OF E 1/2 @ NLY 64 FT OF W 1/2)	204.1	\$5,080.05
15	00384506000009000	6-45-38, ALL	640	\$15,929.60
16	00384507000009000	7-45-38, ALL	320	\$7,964.80
17	00384508000009000	8-45-38, ALL	640	\$15,929.60

APPENDIX D

2008 Palm Beach County Disaster Deferred Parcel and Legal Lines
(2000 Disaster Declaration)

<u>Line #</u>	<u>Parcel Id</u>	<u>Legal Line</u>	<u>Veg Acres</u>	<u>Deferred Tax</u>
18	00384517000009000	17-45-38, ALL	320	\$7,964.80
19	00384518000009000	18-45-38, ALL	640	\$15,929.60
20	00384524000007010	24-45-38, S 1/8 LYG S @ W OF HILLSBORO CNL	60	\$1,493.40
21	00394333010010000	SUB IN PB8P82 TRS 1 THRU 66 @ TRS 67 THRU 69 (LESS L-13 K/A OCEAN CNL R/W)	279.8	\$6,964.22
22	00394333010710000	SUB IN PB8P82 TRS 71 THRU 74 (LESS L-13 K/A OCEAN CNL R/W)	25.63	\$637.93
23	00394333010750000	SUB IN PB8P82 TRS 75 TO 77 INC /LESS CNL L-13 @ RD R/W/	18.45	\$459.22
24	00394333010780000	SUB IN PB8P82 TR 78 (LESS L-13 K/A OCEAN CNL R/W)	6.83	\$170.00
25	00394333010790000	SUB IN PB8P82 TRS 79 THRU 82 (LESS L-13 K/A OCEAN CNL R/W)	19.72	\$490.83
26	00394416000001010	16-44-39, ALL OF SEC (LESS E 60 FT DYKE @ CANAL R/W IN PB12P88, W 60 FT OF E 120 FT OF NE 1/4 @ W 95 FT OF E 155 FT SE 1/4)	204.2	\$5,082.54
27	00394420010110010	REPLAT OF GLADEVIEW FARMS TRS 11 TO 14 (LESS S 27 FT) @ TRS 15 TO 18 @ TH PT OF SEC 20 (LESS TH PT IN OR3502P1071)	193.3	\$4,811.24
28	00394430010010010	REPL OF GLADEVIEW FARMS TRS 1 TO 16 (LESS E 600 FT OF TR 9 @ TH PT IN OR3502P1071 @ TH PT OF SEC 30 ADJ THERETO	204.5	\$5,090.01
29	00394431010011000	REPL OF GLADEVIEW FARMS TRS 9 TO 16 @ TH PT OF SEC 31 ADJ THERETO (LESS TH PT IN OR3451P811)	109	\$2,713.01

Total Veg Acres: 7,932.63

Total Tax Deferred Resulting from 2000 Disaster Deferral: \$197,443.16

Governing Board Backup

Resolution No. 2008 –

SUBJECT: Resolution Certifying Everglades Agricultural Area-Wide (EAA-Wide) Incentive Credits, Individual Farm Credits, Vegetable Acreage Applications, Disaster Deferrals, and the Everglades Agricultural Privilege Tax Roll

RECOMMENDATION:

Adopt a resolution (attached) certifying: 1) the documentation of EAA-Wide Incentive Credits, 2) the granting or denial of Individual Farm Credits, 3) the granting or denial of Vegetable Acreage Applications, 4) the disposition of Disaster Deferrals, 5) the approval of the Everglades Agricultural Privilege Tax Roll, and 6) the establishment of an effective date.

BACKGROUND:

The Everglades Forever Act (EFA) imposes an annual tax for the privilege of conducting an agricultural trade or business on certain real property located within the Everglades Agricultural Area (EAA). The EFA further appointed the South Florida Water Management District (District) as administrator of this tax. As administrator, the Governing Board of the District is required to: 1) document EAA-Wide Incentive Credits, 2) grant or deny Individual Farm Credits, 3) grant or deny Vegetable Acreage Applications, 4) provide the disposition of Disaster Deferrals, 5) approve the Everglades Agricultural Privilege Tax Roll, and 6) establish an effective date. Each of these components is described in more detail below.

(1) EAA-WIDE INCENTIVE CREDITS

The EFA requires that reductions in the phosphorus load attributable to the EAA (as compared to a 1979-1988 base period) be acknowledged by applying an area-wide incentive credit toward the Everglades Agricultural Privilege Tax. Of the three types of incentive credits annually available to reduce the agricultural privilege tax, this is the first to be applied.

The reduction in the phosphorus load attributable to the EAA for the annual period ending April 30, 2007 (computed in accordance with the Everglades Forever Act) is 18 percent. Because the phosphorous load reduction was less than the minimum required 25% reduction, this phosphorus load reduction does not result in earning additional EAA-Wide Incentive Credits. The annual Everglades Agricultural Privilege Tax is \$35.00 per acre for the tax notices to be mailed in November 2008. However, previously earned EAA-wide incentive credits will be applied to reduce the tax rate to the minimum of \$24.89 per acre. Any unused incentive credits shall

be carried forward, on a phosphorus load percentage basis, to be applied as incentive credits in subsequent years.

(2) INDIVIDUAL FARM CREDITS

The EFA authorizes the use of individual farm credits to reduce the EAA tax to the minimum of \$24.89 per acre. For 2008, individual farm credits may be earned by: (1) achieving an annual flow weighted mean concentration of 50 parts per billion (ppb) of phosphorus at each discharge structure serving the parcel, or (2) by achieving a 40 percent or more reduction in the phosphorus load attributable to a parcel.

The EFA puts the burden on a parcel owner to apply for individual farm credit by July 1 of each year and to prove entitlement to the credit. The District has received a "Master Letter of Application" from the Everglades Agricultural Area Environmental Protection District (EAA EPD), a special taxing district, on behalf of all eligible parcels within its jurisdiction. This letter indicates the EAA-EPD's acceptance of the individual farm credits as determined by the District. In addition to the Master Letter of Application, the District has received applications from six (6) special districts.

For 2008, the EAA tax is already reduced to the minimum of \$24.89 per acre by applying the area-wide incentive credit and; therefore, individual farm credits for achieving the 50 ppb standard are not required to be used. All individual farm credits are currently carried forward by Basin ID and will be applied in future years if the area-wide credits become depleted or insufficient to reduce the tax to the minimum of \$24.89 per acre.

The EFA requires the Governing Board of the District to deny or grant a parcel owner's application for individual farm credit.

(3) VEGETABLE ACREAGE

Since vegetable farming in the EAA is subject to volatile market conditions and is particularly subject to crop loss or damage due to severe weather conditions, the EFA provides that vegetable classified acreage be taxed at the minimum of \$24.89 per acre, but not be entitled to any type of incentive credit. Growers must annually submit an application to the Executive Director of the District prior to July 1 for classification of vegetable acres. The District has received no (0) application for vegetable acreage classification; therefore, no action is required on this issue.

(4) DISASTER DEFERRALS

In conjunction with vegetable classified acreage, the EFA provides for the deferral of agricultural privilege taxes in the event the Governor, the President of the United States or the U.S. Department of Agriculture declares a disaster, as defined in the EFA. There was no disaster declaration affecting vegetable growers in the EAA

during this past tax year; therefore, there are no tax deferrals to be approved. The deferrals approved in September 1997 and 2001 will continue in effect for those agricultural acres that received the deferral at that time.

(5) EAA TAX ROLL

The EFA further requires the Governing Board to approve and certify, by September 15 of each year, an Everglades Agricultural Privilege Tax Roll to the tax collector in each county in which a portion of the affected property is located. The District shall certify to Palm Beach and Hendry counties and shall provide each with an electronic version of the tax roll.

(6) EFFECTIVE DATE

The resolution will become effective immediately upon adoption.

Should you have any questions regarding this resolution or any supporting documentation, please contact, Steve Poonaisingh, at (561) 682-2934.

10. A Resolution of the Governing Board of the South Florida Water Management District relating to the C-139 Agricultural Privilege Tax; providing the disposition of applications for classification as vegetable acreage; approving and certifying the C-139 Agricultural Privilege Tax Roll; and providing an effective date.

See supporting document: [2008-9E Memo-C-139.pdf](#)

See supporting document: [2008-9E Res-C-139.pdf](#)

Governing Board Backup

Resolution No. 2008 –

SUBJECT: Resolution Certifying Vegetable Acreage Applications, and the C-139 Agricultural Privilege Tax Roll

RECOMMENDATION:

Adopt a resolution (attached) certifying: 1) the granting or denial of Vegetable Acreage Applications, 2) the approval of the C-139 Agricultural Privilege Tax Roll, and 3) the establishment of an effective date.

BACKGROUND:

The Everglades Forever Act (EFA) imposes an annual tax for the privilege of conducting an agricultural trade or business on certain real property located within the C-139 Basin. The EFA further appointed the South Florida Water Management District (District) as administrator of this tax. As administrator, the Governing Board of the District is required to: 1) grant or deny Vegetable Acreage Applications, 2) approve the C-139 Agricultural Privilege Tax Roll, and 3) establish an effective date. Each of these components is described in more detail below.

(1) VEGETABLE ACREAGE

Growers must annually submit an application to the Executive Director of the District prior to July 1 for classification of vegetable acres. The District has received no applications for vegetable acreage classification for the 2008 year. The EFA requires the Governing Board of the District to deny or grant a parcels owner's application for vegetable classified acreage.

(2) C-139 TAX ROLL

The EFA further requires the Governing Board to approve and certify, by September 15 of each year, the C-139 Agricultural Privilege Tax Roll to the tax collector in each county in which a portion of the affected property is located. The District shall certify to Hendry County and shall also provide an electronic version of the tax roll.

(3) EFFECTIVE DATE

The resolution will become effective immediately upon adoption.

Should you have any questions regarding this resolution or any supporting documentation, please contact, Steve Poonasingh, at (561) 682-2934.

1 **SOUTH FLORIDA WATER MANAGEMENT DISTRICT**

2
3 **RESOLUTION NO. 2008-**

4
5 **A RESOLUTION OF THE GOVERNING BOARD OF THE SOUTH FLORIDA**
6 **WATER MANAGEMENT DISTRICT RELATING TO THE C-139**
7 **AGRICULTURAL PRIVILEGE TAX; PROVIDING THE DISPOSITION OF**
8 **APPLICATIONS FOR CLASSIFICATION AS VEGETABLE ACREAGE;**
9 **APPROVING AND CERTIFYING THE C-139 AGRICULTURAL PRIVILEGE**
10 **TAX ROLL; AND PROVIDING AN EFFECTIVE DATE.**

11
12 **WHEREAS**, the Legislature has enacted Section 373.4592, Florida Statutes (the
13 "Everglades Forever Act"); and

14 **WHEREAS**, the Everglades Forever Act imposes an annual C-139 agricultural
15 privilege tax (the "C-139 Tax") for the privilege of conducting an agricultural trade or
16 business on certain real property located within the C-139 Basin. The C-139 Basin is
17 defined by the Everglades Forever Act as set forth in Sections 373.4592(2)(c) and
18 373.4592(16), Florida Statutes.

19 **WHEREAS**, the Everglades Forever Act requires the Governing Board (the "Board")
20 of the South Florida Water Management District (the "District") to determine the
21 classification of property as "vegetable acreage"; and

22 **WHEREAS**, the Everglades Forever Act further requires the Board to approve and
23 certify the C-139 Tax roll;

24 **NOW, THEREFORE BE IT RESOLVED** by the Governing Board of the South
25 Florida Water Management District, as follows:

1 **SECTION 1. CLASSIFICATION AS VEGETABLE ACREAGE**

2 Upon application of the owner, lessee or other appropriate interest holder, property
3 subject to the C-139 Tax may be classified as "Vegetable Acreage" (as defined in the
4 Everglades Forever Act). Under certain circumstances, Vegetable Acreage may be entitled
5 to deferral of C-139 Tax upon declaration of a state of emergency or disaster. The
6 Executive Director of the District has received no (0) applications for classification as
7 Vegetable Acreage; therefore, no action is required on this issue.

8 **SECTION 2. APPROVAL AND CERTIFICATION OF C-139 TAX ROLL**

9 A printed copy of the tax roll, which is available for inspection by the public, is
10 currently on file with the District's Budget Division and is incorporated herein by reference.

11 The Board hereby approves the C-139 Tax Roll and further certifies the C-139 Tax
12 Roll on compatible electronic medium to the Tax Collector of Hendry County.

13 **SECTION 3. EFFECTIVE DATE**

14 This Resolution shall become effective immediately upon adoption.

15
16 **PASSED AND ADOPTED** this 10th day of September 2008.

17
18 **SOUTH FLORIDA WATER MANAGEMENT DISTRICT,**
19 **BY ITS GOVERNING BOARD**

20
21 By: _____
22 Chair
23

24 **ATTEST:**

25 By: _____
26 District Clerk
27

28 **APPROVED:**

29 By: _____
30 Office of Counsel

11. Public Comment

12. Board Comment

13. Adjournment